



Ministry
of
Revenue

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Retail Sales Tax Branch

Information Bulletin

Retail Sales Tax Act

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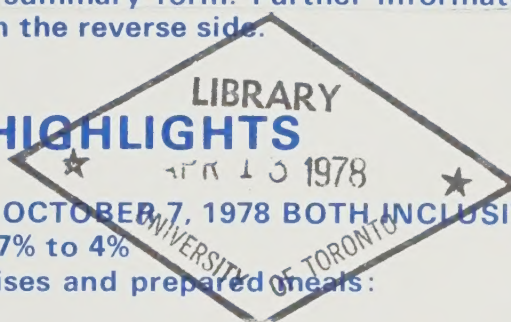
SPECIAL ANNOUNCEMENT TEMPORARY REDUCTION IN RATES

This Bulletin is to advise you of important changes in *The Retail Sales Tax Act*, proposed by the Treasurer of Ontario on April 10, 1978.

The details as presented in this Bulletin are in summary form. Further information is available at Retail Sales Tax District Offices listed on the reverse side.

ANNOUNCEMENT HIGHLIGHTS

- Rate reduction period—APRIL 11, 1978 TO OCTOBER 7, 1978 BOTH INCLUSIVE
- Taxable goods and taxable services: from 7% to 4%
- Alcoholic beverages sold in licensed premises and prepared meals: from 10% to 7%



TEMPORARY REDUCTION IN RATE TO 4%-TAXABLE GOODS AND TAXABLE SERVICES

The 7% rate of tax on purchases of taxable goods and taxable services is reduced to 4%. The reduced rate of 4% applies to all such purchases of taxable goods and taxable services made from April 11, 1978 to October 7, 1978, both inclusive. The date of purchase is generally the date of delivery of the goods or services.

Rental payments made between April 11, 1978 to October 7, 1978, both inclusive, for taxable goods and taxable services are taxable at the rate of 4%.



TEMPORARY REDUCTION IN RATE TO 7% ON ALCOHOLIC BEVERAGES SOLD IN LICENSED PREMISES AND PREPARED MEALS

The 10% rate of tax on purchases of alcoholic beverages sold in licensed premises (restaurants, hotels, lounges, etc.) is reduced to 7%. The reduced rate of 7% applies to all such sales made between April 11, 1978 and October 7, 1978, both inclusive.

During the same period, the 10% rate of tax on a prepared meal sold in excess of \$6.00 is reduced to 7%.



NO CHANGE IN TAX ON SALES OR DELIVERIES OF ALCOHOLIC BEVERAGES FROM LIQUOR, BEER AND WINE STORES

The 10% rate of tax on sales and deliveries of alcoholic beverages from liquor, beer and wine stores remains unchanged.



SALES TAX SCHEDULES AT 4% AND 7%

Revised Retail Sales Tax Rate schedules at 4% and 7% are available at the following Ministry of Revenue offices:

- Retail Sales Tax District Offices
- Area and Regional Assessment Offices
- Province of Ontario Savings Offices

The revised temporary schedules illustrated on the reverse of this Bulletin, are printed in colour to distinguish them from the previous schedule.

After October 7, 1978, vendors should destroy the 4% and 7% coloured schedules and resume the use of the schedule in force prior to April 11, 1978, which shows the 7% rate for taxable goods and services and the 10% rate for sales of prepared meals and alcoholic beverages.



NO CHANGE IN TAX ON THE PRICE OF ADMISSION TO A PLACE OF AMUSEMENT

The 10% rate of tax on purchases of admissions over \$3.00 to places of amusement remains unchanged.

AMOUNT	TAX	AMOUNT	TAX
\$.21 to .37	.01	\$ 6.50 to 6.64	.01
.38 to .62	.02	6.65 to 6.78	.02
.63 to .87	.03	6.79 to 6.92	.03
.88 to 1.12	.04	6.93 to 7.07	.04
1.13 to 1.37	.05	7.08 to 7.21	.05
1.38 to 1.62	.06	7.22 to 7.35	.06
1.63 to 1.87	.07	7.36 to 7.49	.07
1.88 to 2.12	.08	7.50 to 7.64	.08
2.13 to 2.37	.09	7.65 to 7.78	.09
2.38 to 2.62	.10	7.79 to 7.92	.10
2.63 to 2.87	.11	7.93 to 8.07	.11
2.88 to 3.12	.12	8.08 to 8.21	.12
3.13 to 3.37	.13	8.22 to 8.35	.13
3.38 to 3.62	.14	8.36 to 8.49	.14
3.63 to 3.87	.15	8.50 to 8.64	.15
3.88 to 4.12	.16	8.65 to 8.78	.16
4.13 to 4.37	.17	8.79 to 8.92	.17
4.38 to 4.62	.18	8.93 to 9.07	.18
4.63 to 4.87	.19	9.08 to 9.21	.19
4.88 to 5.12	.20	9.22 to 9.35	.20
5.13 to 5.37	.21	9.36 to 9.49	.21
5.38 to 5.62	.22	9.50 to 9.64	.22
5.63 to 5.87	.23	9.65 to 9.78	.23
5.88 to 6.12	.24	9.79 to 9.92	.24
6.13 to 6.37	.25	10.00	.25
6.38 to 6.62	.26	20.00	.26
6.63 to 6.87	.27	30.00	.27
6.88 to 7.12	.28	40.00	.28
7.13 to 7.37	.29	50.00	.29
7.38 to 7.62	.30	100.00	.30
7.63 to 7.87	.31	200.00	.31
7.88 to 8.12	.32	300.00	.32
8.13 to 8.37	.33	400.00	.33
8.38 to 8.62	.34	500.00	.34
8.63 to 8.87	.35	Use these computations in calculating larger amounts.	
8.88 to 9.12	.36	For Example	
9.13 to 9.37	.37	Sale \$134.00	
9.38 to 9.62	.38	Tax on \$100.00	7.00
9.63 to 9.87	.39	30.00	2.10
9.88 to 10.12	.40	4.00	.28
10.13 to 10.37	.41	Total	\$9.38
10.38 to 10.62	.42		
10.63 to 10.87	.43		
10.88 to 11.12	.44		
11.13 to 11.37	.45		

AMOUNT	TAX	AMOUNT	TAX
\$.21 to .37	.01	\$ 11.38 to 11.62	.46
.38 to .62	.02	11.63 to 11.87	.47
.63 to .87	.03	11.88 to 12.12	.48
.88 to 1.12	.04	12.13 to 12.37	.49
1.13 to 1.37	.05	12.38 to 12.62	.50
1.38 to 1.62	.06	12.63 to 12.87	.51
1.63 to 1.87	.07	12.88 to 13.12	.52
1.88 to 2.12	.08	13.13 to 13.37	.53
2.13 to 2.37	.09	13.38 to 13.62	.54
2.38 to 2.62	.10	13.63 to 13.87	.55
2.63 to 2.87	.11	13.88 to 14.12	.56
2.88 to 3.12	.12	14.13 to 14.37	.57
3.13 to 3.37	.13	14.38 to 14.62	.58
3.38 to 3.62	.14	14.63 to 14.87	.59
3.63 to 3.87	.15	14.88 to 15.12	.60
3.88 to 4.12	.16	15.13 to 15.37	.61
4.13 to 4.37	.17	15.38 to 15.62	.62
4.38 to 4.62	.18	15.63 to 15.87	.63
4.63 to 4.87	.19	15.88 to 16.12	.64
4.88 to 5.12	.20	16.13 to 16.37	.65
5.13 to 5.37	.21	16.38 to 16.62	.66
5.38 to 5.62	.22	16.63 to 16.87	.67
5.63 to 5.87	.23	16.88 to 17.12	.68
5.88 to 6.12	.24	17.13 to 17.37	.69
6.13 to 6.37	.25	17.38 to 17.62	.70
6.38 to 6.62	.26	20.00	.80
6.63 to 6.87	.27	30.00	1.20
6.88 to 7.12	.28	40.00	1.60
7.13 to 7.37	.29	50.00	2.00
7.38 to 7.62	.30	100.00	4.00
7.63 to 7.87	.31	200.00	8.00
7.88 to 8.12	.32	300.00	12.00
8.13 to 8.37	.33	400.00	16.00
8.38 to 8.62	.34	500.00	20.00
8.63 to 8.87	.35	Use these computations in calculating larger amounts.	
8.88 to 9.12	.36	For Example	
9.13 to 9.37	.37	Sale \$134.00	
9.38 to 9.62	.38	Tax on \$100.00	\$4.00
9.63 to 9.87	.39	30.00	1.20
9.88 to 10.12	.40	4.00	.16
10.13 to 10.37	.41	Total	\$5.36
10.38 to 10.62	.42		
10.63 to 10.87	.43		
10.88 to 11.12	.44		
11.13 to 11.37	.45		

FOR FURTHER INFORMATION CONSULT THE DISTRICT OFFICE IN YOUR AREA,
AS LISTED BELOW:

BELLEVILLE K8N 1E3	208 Dundas Street East 962-9108	ORILLIA L3V 6K5	19 Front Street North P.O. Box 670 325-9587	TORONTO M4P 1H6	2300 Yonge St., 10th Floor 487-7161
HAMILTON L8P 1B4	361 King Street West 528-8393	OTTAWA K1Z 7L7	1419 Carling Avenue Hampton Park Plaza 728-5887	WELLAND L3B 3Z7	76 Division Street 732-1318 (In St. Catharines and Niagara Falls, Call 688-1360 or 688-1368)
KITCHENER N2M 1N2	449 Belmont Ave. West 744-6318	SUDBURY P3A 1Z7	1536 LaSalle Blvd. 674-3151	WINDSOR N9A 6V9	250 Windsor Ave. 252-4404
LONDON N6C 4P4	310 Wellington Rd. 433-4033	THUNDER BAY P7C 5G6	435 James Street South P.O. Box 5000 Ontario Government Bldg. 475-1681		
NORTH BAY P1B 2H3	1500 Fisher Street Northgate Plaza 474-4900				